

Article - Tax - Property

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§1-301.

(a) In this section, “tax information” means:

(1) the amount of income or any particulars disclosed in any return required under any provision of law of this State if the return contains federal return information;

(2) the amount of income or any particulars disclosed in any application required under § 9-104 of this article; or

(3) any federal return information required to be attached to or included in a return of this State or to any application required under § 9-104 of this article.

(b) An officer, employee, former officer, or former employee of the State or any political subdivision of the State may not make known, in any manner, any tax information, except:

(1) in accordance with proper judicial or legislative order; and

(2) to an officer of the State or of any political subdivision of the State who by reason of the office has a right to tax information.

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